

THE DAILY EMPIRE.

Internal Revenue Decision--The Tax on all Kinds of Clothing.

The following decision has just been announced:

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
WASHINGTON, December 2, 1865.

Sir:—In answer to your letter of November 14, in relation to dresses, I have to say that the tax on clothing, or articles of dress for the wear of men, women, or children, is six per cent. of *values*, that is, six cents on a dollar, or six dollars on every \$100 of the value of the clothing or articles. A garment worth, or those which sell for \$10, is to be taxed 60 cents. If it sells for \$20, the tax is \$1.20; if for \$40, tax \$2.40; and so on. The tax, in all cases, is on the value of the garment, and not simply on the cost of making.

Whether a dressmaker furnishes the material or makes up material furnished by others the tax is the same, on the entire value of the articles made. In the latter case, however, the tailor has the right to collect the tax from the owner of the material or party for whom he makes the articles. The law provides the following exemptions:

(1.) Any dressmaker whose product does not exceed the rate of \$600 per annum, or \$50 per month, and shall be made by her own labor or by the labor of her family, is exempt from duty.

(2.) Any dressmaker exclusively engaged in manufacturing clothing or articles for the wear of men, women, or children, to order, as *costume* work, and not for sale generally, who shall make affidavit that the entire amount of her manufacture so made does not exceed the sum of \$100 per annum, is exempt from duty. These are the provisions of the law on this subject, and the officers of Internal Revenue are bound to enforce them until altered or repealed by Congress. On no single subject have more letters been written to this office than on that of the liability of tailors, milliners, dressmakers, &c., and the Commissioner is well aware that there may be apparent inequality and cases of real hardship. Future legislation will doubtless apply a suitable remedy in all such cases. But while the law remains as it now is, the tax must be assessed substantially as I have indicated above.

Very respectfully,

D. C. WHITMAN,
Deputy Commissioner.
A. T. CUSHMAN, No. 5 Wall street, N. Y.

A Tight Place.

Brother G., in times of revival and protracted meetings, always stepped in and took charge of the singing. He was very fond of that interminable song that begins with, "Where, O where, is the good old Adam?" and might end with the last man. He had passed through the patriarchs and prophets of the olden time, and the disciples and blessed women of the New Testament, when John the Baptist occurred to him. Where, O where, is John the Baptist? Safe in the promised land. He went up!—Here Brother G. was stumbled. He tried it again. "He went up!"—but still there was a difficulty in fixing the baptist's ascension. At length with desperate energy, he put it through—"He went up without any head on, safe in the promised land."

POWER OF THE PEN.—The pen, in the hand that knows how to use it, is one of the most powerful weapons known. As the tongue of the absent, how charming! When self-respect gives it a new vigor, how pleasing! When virtue guides it how beautiful! When honor directs it how reverent! When wit sharpens it, how fatal! When scurrility wields it, how contemptible! The weapon of the mind.

Twenty thousand eight hundred and seventy emigrants were landed at New York during the month of November this year, of whom thirteen thousand one hundred and seventy-nine were Germans. From January 1 to November 30 of this year one hundred and eighty-eight thousand two hundred and four emigrants altogether arrived there, seventy-two thousand nine hundred and ninety-six of them being Germans.

Mouths.—An instrument to some people of rendering ideas audible, and to others of rendering thoughts invisible.

An Irish painter declares that among other portraits, he has a representation of "Death as large as life."

If you want to be bonized go into the wilds of Africa.

No more certain is it that the flower was made to waft perfume, than that women's destiny is a ministry of love.

If you want to kindle the flame of love in a lady's breast you must spark her till she is eager for a match.

There are no men more sensitive than assayers, for you always find them in the melting mood.

A Tennessee paper says: "The inauguration of the Governor was celebrated by the firing of minute guns every half hour."

Legal.

HOUSE AND LOT IN CARROLTON AT MASTERS' COMMISSIONER'S SALE.

Daniel Leigh's wife, Mrs. [] Case No. 3177, vs. Daniel Leigh, Master, Montgomery Superior Court.

Pursuant to an order of the Superior Court of Montgomery County, Ohio, made in the above entitled cause and to me directed, I will offer at Public Auction at the door of the Court House, in the City of Dayton, in the County and State aforesaid, on

SATURDAY, DECEMBER 20, 1865.

Between the hours of 10 and 12 M. of said day, the following described Real Estate, viz: Situate in the County of Montgomery and state of Ohio—Situate and being in the Town of Carrollton, all in lot numbered fifty-seven (57) on the plat of said town.

Land property has been appraised at \$1,000, and can not be less for two-thirds of said appraisement. Terms Cash.

WILMER H. BELVILLE,
Master Com'ty Court Superior Court.

ADM. CLAY, Atty.
November 22, 1865.

Shirts and Gents' Furnishing.

SHIRT MANUFACTORY—

AND

GENTS' FURNISHING STORE.

RALPH C. McCRAKEN,

NO. 2 WEST FOURTH ST.,

South side, between Main and Walnut, opposite the statue with gold hands.

CINCINNATI, O.

Citizen's and Strangers Desirous of Procuring Superior

SHIRTS, COLLARS, CRAVATS, GLOVES,

Hankiehiefs, Hosiery, Ties, etc.,

ARE INVITED TO CALL AS ABOVE.

REMEMBER

NO. 9, WEST FOURTH STREET.

Sign of the Marble Shirt on Sidewalk.

—

Shirts Made to Order by Measurement

—

WARRANTED TO FIT.

—

PAPER PATTERNS NEATLY CUT.

—

QUICK SALES AND SMALL PROFITS

—

OUR MOTTO.

—

ALSO PROPRIETOR

—

NEW YORK LAUNDRY.

—

DRY GOODS.

—

328. 328. NEW STOCK

DRY GOODS.

GEO. A. DIXON,

328 Third Street,

(SOUTH SIDE.)

DRESS GOODS,

Plain Silk, in all Colors.

Figured Silks, in all Colors.

Hicks, Plaids, Tartans, Dredges & Reps.

King of Paris Velvets.

Irish Ponties, Plain and Plaid.

French Pelops, Plain and Plaid.

French Merinos, all Colors.

Plain, Striped & Figured Alpacas,

all Colors.

All Wool Plaids.

Wool Dr. Laines.

American Dr. Laines.

DOMESTIC GOODS.

American Bleach Muslins.

English Bleach Muslins, very fine

Brown Muslins.

Can Flannels.

Checks, Ticks, and Stripes.

Linen and Cotton Sheetings 10-4

Bleach & Brown 54 Pillow Case

Muslins.

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